

UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF TEXAS

UNITED STATES OF AMERICA, and

)

Petitioner

)

v.

)

Civil Action No.

JOE HENRY SPILLMAN

)

Respondent

)

DECLARATION

PEGGY L WALKER declares:

1. I am a duly commissioned revenue officer employed in the Small Business/Self-Employed Division Gulf States Compliance Area of the Internal Revenue Service at 12301 RESEARCH BLVD, BLDG IV; M/S 5230 AUNW, AUSTIN, TX 78759-.
2. In my capacity as a revenue officer I am conducting an investigation for the collection of tax liability of JOE HENRY SPILLMAN for the taxable period(s) ended: 12/31/2008; 06/30/2011.
3. In furtherance of the above investigation and in accordance with Section 7602 of Title 26, U.S.C., I issued on 11/21/2011, an administrative summons, Internal Revenue Service Form 6637, to JOE HENRY SPILLMAN, to give testimony and to produce for examination books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit A.
4. In accordance with Section 7603 of Title 26, U.S.C., on 11/30/2011, I served an attested copy of the Internal Revenue Service summons described in Paragraph (3) above on the respondent, JOE HENRY SPILLMAN, by leaving a copy at last and usual



place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5. On 11/30/2011, I served the notice required by Section 7609(a) of Title 26, U.S.C., on JOE HENRY SPILLMAN, by leaving a copy at last and usual place of abode, as evidenced in the certificate of service of notice on the reverse side of the summons.

6. On 12/22/2011, the respondent JOE HENRY SPILLMAN did not appear in response to summons. The respondent's refusal to comply with the summons continues to the date of this declaration.

7. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

8. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

9. It is necessary to obtain the testimony and to examine the books, papers, records, or other data sought by the summons in order to collect the federal tax liability of JOE HENRY SPILLMAN for the taxable period(s) ended 12/31/2008; 06/30/2011.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 15<sup>th</sup> day of February, 2012.

  
PEGGY L WALKER  
REVENUE OFFICER